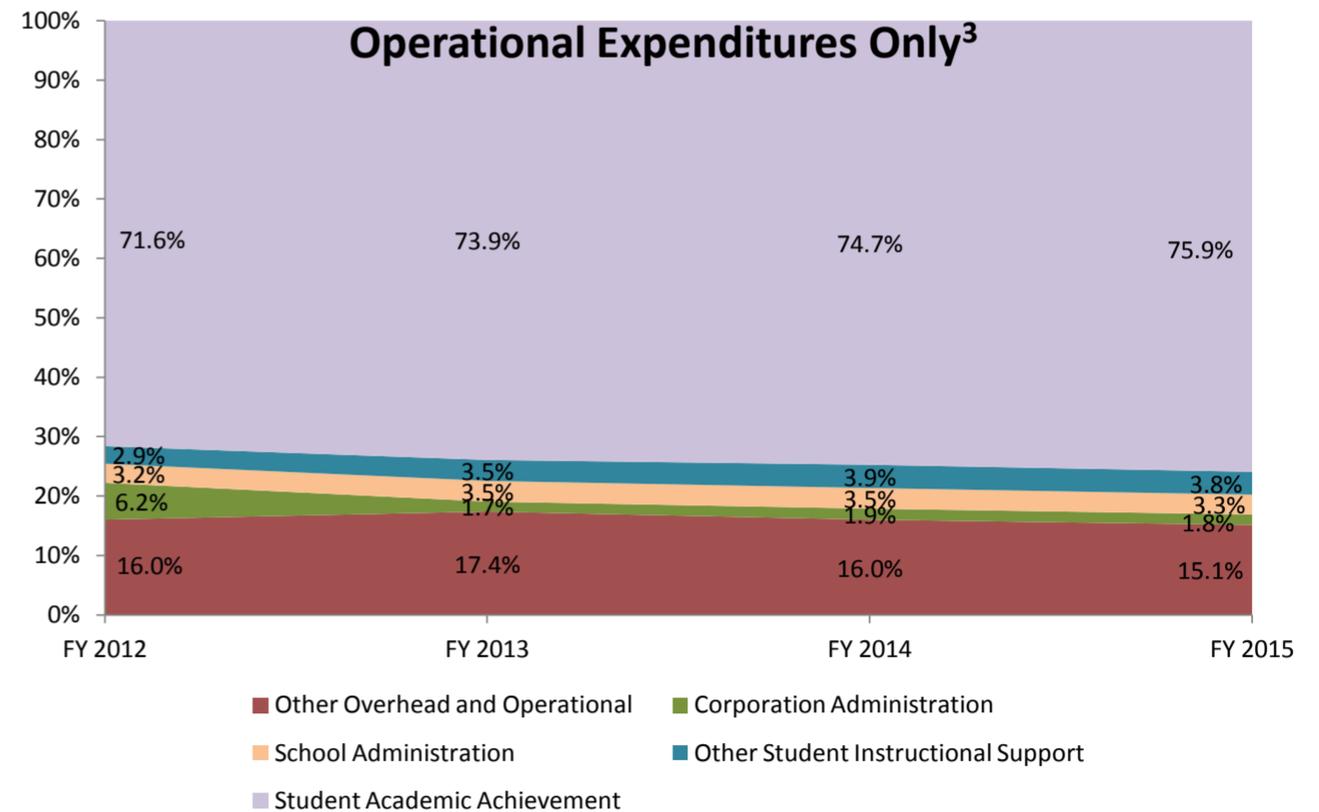
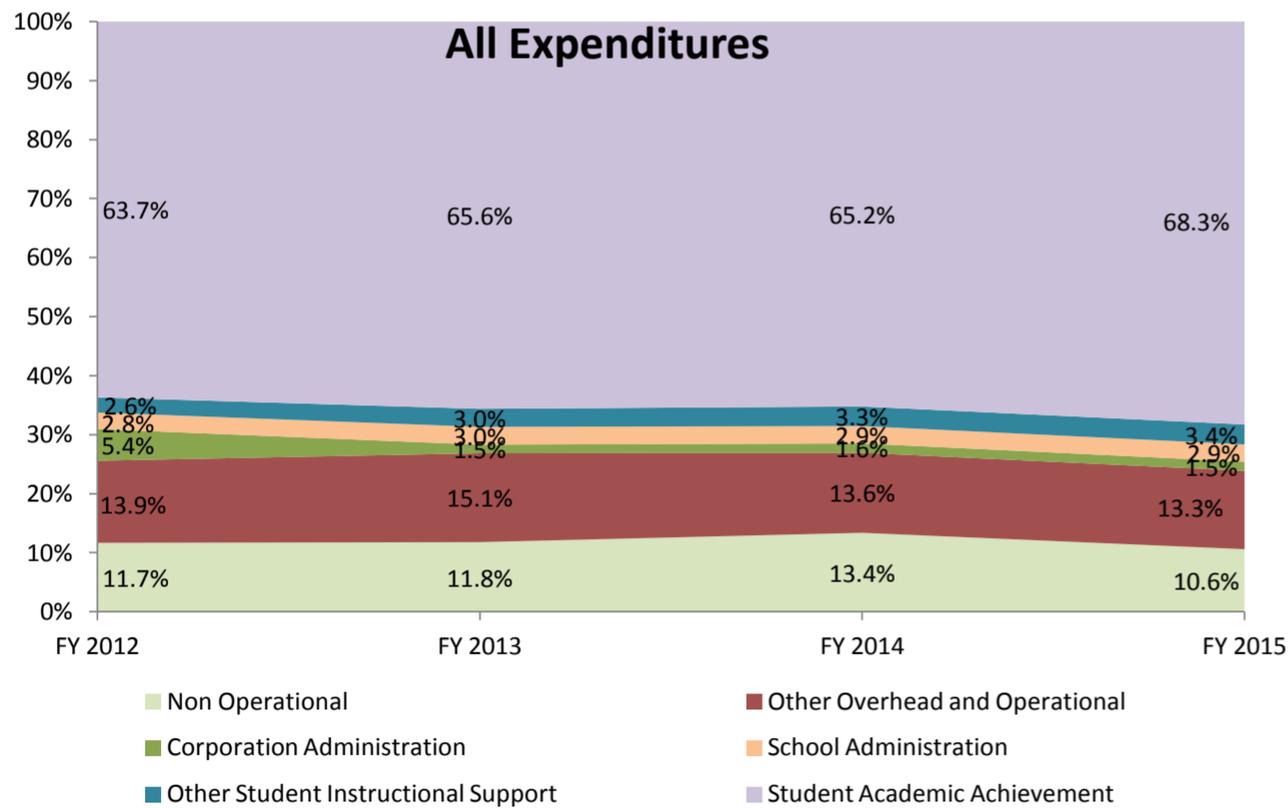


**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Muncie Community Schools (1970)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$53,902,279	54.5%	\$59,744,877	59.8%	\$59,240,658	63.7%	\$59,533,389	65.6%	\$60,087,196	65.2%	\$58,168,942	68.3%
Student Instructional Support	\$6,324,275	6.4%	\$5,407,720	5.4%	\$4,982,192	5.4%	\$5,503,737	6.1%	\$5,756,528	6.2%	\$5,364,202	6.3%
<b>Total</b>	<b>\$60,226,555</b>	<b>60.9%</b>	<b>\$65,152,596</b>	<b>65.2%</b>	<b>\$64,222,851</b>	<b>69.0%</b>	<b>\$65,037,126</b>	<b>71.7%</b>	<b>\$65,843,724</b>	<b>71.5%</b>	<b>\$63,533,145</b>	<b>74.6%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$27,017,910	27.3%	\$16,308,454	16.3%	\$17,942,026	19.3%	\$14,984,306	16.5%	\$13,953,515	15.1%	\$12,632,284	14.8%
Non Operational	\$11,630,694	11.8%	\$18,443,324	18.5%	\$10,859,644	11.7%	\$10,700,693	11.8%	\$12,322,158	13.4%	\$9,030,975	10.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$38,648,604</b>	<b>39.1%</b>	<b>\$34,751,778</b>	<b>34.8%</b>	<b>\$28,801,670</b>	<b>31.0%</b>	<b>\$25,684,999</b>	<b>28.3%</b>	<b>\$26,275,673</b>	<b>28.5%</b>	<b>\$21,663,259</b>	<b>25.4%</b>

<b>Grand Total</b>	<b>\$98,875,159</b>	<b>\$99,904,374</b>	<b>\$93,024,521</b>	<b>\$90,722,125</b>	<b>\$92,119,397</b>	<b>\$85,196,403</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Muncie Community Schools (1970)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
<b>Student Academic Achievement</b>								
11050 Regular Programs	Full Day Kindergarten	\$447,564	\$1,436,140	\$1,977,424	\$1,727,365	285.9%	20.3%	-12.6%
11100 Regular Programs	Elementary	\$11,392,972	\$14,820,977	\$11,852,522	\$10,877,063	-4.5%	-26.6%	-8.2%
11200 Regular Programs	Middle/Junior High	\$4,800,778	\$6,918,693	\$6,808,662	\$5,941,957	23.8%	-14.1%	-12.7%
11300 Regular Programs	High School	\$6,161,940	\$9,799,958	\$7,822,096	\$7,629,804	23.8%	-22.1%	-2.5%
11430 Regular Programs	Vocational Education - Distributive Education	\$112,585	\$64,322	\$0	\$0	NA	NA	NA
11510 Regular Programs	Vocational Education - Cooperative Education	\$100,908	\$55,734	\$0	\$0	NA	NA	NA
11520 Regular Programs	Vocational Education - Area School Participation	\$2,653,963	\$0	\$0	\$0	NA	NA	NA
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$961,666	\$1,543,064	\$1,559,075	\$1,856,459	93.0%	20.3%	19.1%
11610 Regular Programs	Alternative Education Programs - Elementary	\$0	\$0	\$497,772	\$0	NA	NA	NA
11630 Regular Programs	Alternative Education Programs - High School	\$0	\$667,532	\$914,666	\$2,721,185	NA	307.6%	197.5%
11910 Regular Programs	Other Regular Programs - Competency Testing	\$658,230	\$3,761,292	\$6,305,968	\$6,511,783	889.3%	73.1%	3.3%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$248,868	\$345,286	\$477,551	\$421,226	69.3%	22.0%	-11.8%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$1,179,750	\$878,400	\$571,893	\$583,848	-50.5%	-33.5%	2.1%
12220 Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$223,457	\$556,780	\$794,238	\$605,001	170.7%	8.7%	-23.8%
12230 Special Programs	Mental Disabilities - Severe Mental Disabilities	\$81,485	\$89,011	\$38,262	\$10,043	-87.7%	-88.7%	-73.8%
12310 Special Programs	Physical Impairment - Orthopedic Impairment	\$79,597	\$0	\$0	\$0	NA	NA	NA
12320 Special Programs	Physical Impairment - Multiple Disabilities	\$6,905	\$13,116	\$0	\$0	NA	NA	NA
12330 Special Programs	Physical Impairment - Visual Impairment	\$0	\$8,679	\$44,015	\$43,943	NA	406.3%	-0.2%
12340 Special Programs	Physical Impairment - Hearing Impairment	\$46,285	\$61,297	\$62,085	\$78,226	69.0%	27.6%	26.0%
12350 Special Programs	Physical Impairment - Homebound	\$37,299	\$63,658	\$78,891	\$71,433	91.5%	12.2%	-9.5%
12410 Special Programs	Emotional Disabilities - Full Time	\$323,063	\$418,098	\$301,744	\$303,896	-5.9%	-27.3%	0.7%
12510 Special Programs	Culturally Different - Communication Disorders	\$569,900	\$646,768	\$589,153	\$528,989	-7.2%	-18.2%	-10.2%
12520 Special Programs	Culturally Different - Compensatory	\$459	\$0	\$0	\$0	NA	NA	NA
12610 Special Programs	Learning Disability	\$1,115,642	\$1,359,685	\$1,104,777	\$929,716	-16.7%	-31.6%	-15.8%
12710 Special Programs	Equal Opportunity At Risk	\$60,291	\$373,576	\$386,534	\$293,518	386.8%	-21.4%	-24.1%
12810 Special Programs	Special Education Preschool	\$625,431	\$652,636	\$830,108	\$862,774	37.9%	32.2%	3.9%
12900 Special Programs	Other Special Programs	\$1,346,917	\$3,482,129	\$4,670,426	\$4,309,087	219.9%	23.7%	-7.7%
13100 Adult/Cont. Ed. Programs	Instruction	\$0	\$103,023	\$6,640	\$0	NA	NA	NA
13200 Adult/Cont. Ed. Programs	Advanced Adult Education	\$412,130	\$461,273	\$19,925	\$18,391	-95.5%	-96.0%	-7.7%
13900 Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$310,481	\$127,107	\$492,802	\$467,750	50.7%	268.0%	-5.1%
14100 Summer School Programs	Elementary	\$1,896	\$47,272	\$6,737	\$0	NA	NA	NA
14200 Summer School Programs	Middle/Junior High School	\$0	\$37,088	\$0	\$0	NA	NA	NA
14300 Summer School Programs	High School	\$113,998	\$149,228	\$76,837	\$63,892	-44.0%	-57.2%	-16.8%
16100 Remediation	Remediation Testing	\$135,128	\$132,382	\$71,518	\$151,964	12.5%	14.8%	112.5%
17100 Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$796,184	\$124,342	\$1,004,878	NA	26.2%	708.2%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$0	\$553,615	\$497,285	\$463,372	NA	-16.3%	-6.8%
17500 Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$5,802,125	\$6,492,973	\$5,927,878	NA	2.2%	-8.7%
17600 Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$2,030,478	\$0	\$0	\$0	NA	NA	NA
22110 Instruction	Imp. of Instruction - Service Area Direction	\$1,244,884	\$1,592,847	\$1,912,193	\$1,811,706	45.5%	13.7%	-5.3%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$2,719	\$60,747	\$0	\$0	NA	NA	NA
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$40,051	\$88,051	NA	NA	119.8%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$527	\$1,812	\$10,517	\$20,032	3700.5%	1005.3%	90.5%
22210 Instruction	Library/Media Services - Service Area Direction	\$1,910	\$147,034	\$0	\$0	NA	NA	NA
22220 Instruction	Library/Media Services - School Library	\$509,077	\$537,636	\$553,018	\$393,218	-22.8%	-26.9%	-28.9%
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$22	\$0	\$0	\$0	NA	NA	NA
22350 Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$270,706	\$272,714	\$260,989	NA	-3.6%	-4.3%
22360 Instruction	Instruc. Related Tech. - Network Support	\$462,258	\$613,162	\$557,030	\$313,022	-32.3%	-48.9%	-43.8%
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$280,949	\$1,256,145	\$872,856	NA	210.7%	-30.5%
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$9,536	\$2,573	\$800	NA	-91.6%	-68.9%
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$4,319	\$6,032	\$1,967	NA	-54.4%	-67.4%
25570 Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$0	\$863	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$2,260,120	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$40,721,584</b>	<b>\$59,744,877</b>	<b>\$60,087,196</b>	<b>\$58,168,942</b>	<b>42.8%</b>	<b>-2.6%</b>	<b>-3.2%</b>

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Muncie Community Schools (1970)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Student Instructional Support</b>									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$12,951	\$0	\$42,310	\$8,364	-35.4%	NA	-80.2%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$63,688	\$46,198	\$0	\$894	-98.6%	-98.1%	NA
21190	Students	Attend. & Social Work Serv. - Other	\$2,840	\$0	\$0	\$0	NA	NA	NA
21210	Students	Guidance Services - Service Area Direction	\$64,474	\$62,588	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$946,317	\$1,066,336	\$1,369,422	\$1,280,543	35.3%	20.1%	-6.5%
21310	Students	Health Services - Service Area Direction	\$3,280	\$0	\$0	\$0	NA	NA	NA
21320	Students	Health Services - Medical Services	\$49,814	\$49,821	\$36,889	\$33,258	-33.2%	-33.2%	-9.8%
21340	Students	Health Services - Nurse Services	\$577,065	\$718,158	\$726,183	\$726,295	25.9%	1.1%	0.0%
21420	Students	Psychological Services - Psychological Testing	\$233,574	\$248,848	\$244,018	\$156,774	-32.9%	-37.0%	-35.8%
21810	Students	Special Ed. Administration - Service Area Direction	\$382,019	\$589,388	\$421,723	\$278,862	-27.0%	-52.7%	-33.9%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$0	\$206,096	\$195,389	NA	NA	-5.2%
21910	Students	Other Support Services Students - Service Area Direction	\$10,600	\$101,786	\$0	\$0	NA	NA	NA
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$0	\$192,510	NA	NA	NA
24100	School Administration	Office of The Principal	\$2,151,349	\$2,524,597	\$2,709,888	\$2,491,315	15.8%	-1.3%	-8.1%
<b>Student Instructional Support Total</b>			<b>\$4,497,971</b>	<b>\$5,407,720</b>	<b>\$5,756,528</b>	<b>\$5,364,202</b>	<b>19.3%</b>	<b>-0.8%</b>	<b>-6.8%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$557	\$23,928	\$33,263	\$23,689	4153.5%	-1.0%	-28.8%
23120	General Administration	Board of Education - Service Area Assistants	\$13,853	\$0	\$0	\$0	NA	NA	NA
23150	General Administration	Board of Education - Legal Services	\$23,138	\$25,455	\$37,543	\$57,657	149.2%	126.5%	53.6%
23160	General Administration	Board of Education - Promotion Expenses	\$2,219	\$6,870	\$13,274	\$9,370	322.2%	36.4%	-29.4%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$22,436	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$533,997	\$762,823	\$401,846	\$376,066	-29.6%	-50.7%	-6.4%
23220	General Administration	Executive Administration - Community Relations	\$38,453	\$50,180	\$61,995	\$62,149	61.6%	23.9%	0.2%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$133,908	\$241,870	\$196,615	\$205,400	53.4%	-15.1%	4.5%
25150	Central Services	Fiscal Services - Payroll Services	\$39,506	\$49,400	\$52,434	\$52,717	33.4%	6.7%	0.5%
25160	Central Services	Fiscal Services - Financial Accounting	\$59,805	\$92,406	\$100,914	\$101,278	69.3%	9.6%	0.4%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$136	\$102,071	\$2,095	NA	1440.4%	-97.9%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$10	\$0	NA	NA	NA
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$54,182	\$71,873	\$48,701	\$48,781	-10.0%	-32.1%	0.2%
25230	Central Services	Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$27,205	\$36,721	\$45,587	\$22,976	-15.5%	-37.4%	-49.6%
25300	Central Services	Printing, Pub., and Duplicating Services	\$74,458	\$937	\$0	\$0	NA	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$2,692	\$0	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$343,726	\$291,357	\$289,200	NA	-15.9%	-0.7%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$3,611	\$0	\$0	NA	NA	NA
25890	Central Services	Other Technology Services	\$670	\$0	\$0	\$0	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$467	\$14,231	\$70,190	\$67,256	14302.4%	372.6%	-4.2%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$11,013,770	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$6,598,592	\$7,197,453	\$5,546,837	\$5,314,654	-19.5%	-26.2%	-4.2%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$364,670	\$273,958	\$179,672	\$192,294	-47.3%	-29.8%	7.0%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$3,218	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$309,963	\$418,683	\$514,569	\$457,859	47.7%	9.4%	-11.0%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$401,197	\$390,675	\$379,036	\$403,316	0.5%	3.2%	6.4%
27010	Student Transportation	Service Area Direction	\$368,009	\$351,135	\$27,363	\$4,842	-98.7%	-98.6%	-82.3%
27100	Student Transportation	Vehicle Operation	\$26,437	\$73,693	\$62,523	\$102,339	287.1%	38.9%	63.7%
27200	Student Transportation	Monitoring Services	\$42,956	\$28,608	\$0	\$4,842	-88.7%	-83.1%	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$115,001	\$184,849	\$166,460	\$58,673	-49.0%	-68.3%	-64.8%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$5,685	\$0	NA	NA	NA
27500	Student Transportation	Insurance on Buses	\$2,520	\$0	\$0	\$0	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$2,350,689	\$2,375,519	\$2,392,366	\$1,483,582	-36.9%	-37.5%	-38.0%
27900	Student Transportation	Other Student Transportation Services	\$0	\$1,835	\$0	\$0	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$1,176,409	\$2,007,879	\$2,144,132	\$1,962,603	66.8%	-2.3%	-8.5%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Muncie Community Schools (1970)**

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
31400 Food Services Operations	Food Purchases	\$1,263,639	\$1,257,563	\$1,063,098	\$1,152,202	-8.8%	-8.4%	8.4%	
31900 Food Services Operations	Other Food Services	\$0	\$0	\$15,973	\$176,444	NA	NA	1004.6%	
<b>Overhead and Operational Total</b>		<b>\$25,042,179</b>	<b>\$16,308,454</b>	<b>\$13,953,515</b>	<b>\$12,632,284</b>	<b>-49.6%</b>	<b>-22.5%</b>	<b>-9.5%</b>	
<b>Non Operational</b>									
33100 Community Service Operations	Direction of Community Services	\$61,362	\$102,451	\$92,568	\$74,977	22.2%	-26.8%	-19.0%	
33200 Category not Specified	Community Recreation	\$63,651	\$62,622	\$0	\$0	NA	NA	NA	
33300 Category not Specified	Civic Services	\$0	\$0	\$1,915	\$0	NA	NA	NA	
33400 Category not Specified	Athletic Coaches	\$183,900	\$239,149	\$266,358	\$193,417	5.2%	-19.1%	-27.4%	
33910 Other Community Services	High School Band Uniforms	\$0	\$4,047	\$691	\$625	NA	-84.6%	-9.5%	
33940 Other Community Services	Child Care Services	\$203,745	\$234,869	\$179,023	\$174,953	-14.1%	-25.5%	-2.3%	
33990 Other Community Services	Other	\$286,573	\$299,834	\$0	\$0	NA	NA	NA	
43000 Category not Specified	Professional Services	\$43,188	\$0	\$0	\$0	NA	NA	NA	
45100 Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$4,122,704	\$7,614,236	\$1,757,345	\$1,058,848	-74.3%	-86.1%	-39.7%	
45200 Building Acq., Const. and Impr.	Energy Savings Contracts	\$286,883	\$0	\$0	\$0	NA	NA	NA	
45300 Building Acq., Const. and Impr.	Skilled Craft Employees	\$534,250	\$744,870	\$542,880	\$303,568	-43.2%	-59.2%	-44.1%	
45400 Building Acq., Const. and Impr.	Sports Facilities	\$63,105	\$111,289	\$1,836	\$3,419	-94.6%	-96.9%	86.2%	
45500 Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$0	\$10,800	\$0	\$0	NA	NA	NA	
46000 Category not Specified	Purchase of Moveable Equipment	\$8,000	\$0	\$0	\$0	NA	NA	NA	
47000 Category not Specified	Purchase of Mobile or Fixed Equipment	\$625,616	\$948,425	\$636,349	\$294,239	-53.0%	-69.0%	-53.8%	
49000 Category not Specified	Other Facilities Acq. and Construction	\$75,345	\$0	\$0	\$0	NA	NA	NA	
51100 Principal on Debt	Bonds	\$0	\$575,000	\$720,000	\$276,220	NA	-52.0%	-61.6%	
51600 Principal on Debt	Other DLGF Approved Debt	\$663,990	\$194,786	\$106,407	\$137,212	-79.3%	-29.6%	29.0%	
52100 Interest on Debt	Bonds	\$0	\$191,709	\$46,379	\$0	NA	NA	NA	
52200 Interest on Debt	Temporary Loans	\$200,239	\$144,561	\$58,151	\$62,655	-68.7%	-56.7%	7.7%	
52600 Interest on Debt	Other DLGF Approved Debt	\$248,960	\$0	\$0	\$0	NA	NA	NA	
53100 Lease Rental	Buildings-Principal	\$3,613,771	\$3,701,073	\$4,625,953	\$4,850,000	34.2%	31.0%	4.8%	
53150 Lease Rental	Buildings-Interest	\$0	\$3,260,281	\$3,244,484	\$1,508,639	NA	-53.7%	-53.5%	
59200 Other Debt Services Obligations	Bank Fee	\$0	\$121	\$20	\$26	NA	-78.8%	28.3%	
60700 Category not Specified	Scholarships	\$0	\$3,200	\$41,800	\$92,178	NA	2780.6%	120.5%	
<b>Non Operational Total</b>		<b>\$11,285,283</b>	<b>\$18,443,324</b>	<b>\$12,322,158</b>	<b>\$9,030,975</b>	<b>-20.0%</b>	<b>-51.0%</b>	<b>-26.7%</b>	
<b>Prorated by Fund</b>									
26491 NA	PERF - Academic Achievement	\$529,583	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Instructional Support	\$81,055	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Overhead and Operational	\$165,417	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Non Operational	\$69,828	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Academic Achievement	\$2,424,370	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Instructional Support	\$324,952	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Overhead and Operational	\$402,661	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Non Operational	\$76,922	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Academic Achievement	\$209,323	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Instructional Support	\$33,523	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Overhead and Operational	\$35,688	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Non Operational	\$1,920	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Academic Achievement	\$9,994,134	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Instructional Support	\$1,383,021	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Overhead and Operational	\$1,368,038	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Non Operational	\$196,543	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Academic Achievement	\$23,285	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Instructional Support	\$3,753	\$0	\$0	\$0	NA	NA	NA	

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Muncie Community Schools (1970)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26496 NA Unemployment Compensation - Overhead and Operational	\$3,927	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$199	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$17,328,142</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>